

U.S. DEPARTMENT OF ENERGY
NEVADA OPERATIONS OFFICE

MANUAL

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**GOVERNMENT PURCHASE CARD
MANUAL**



INITIATED BY:
Contract Management Division

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GOVERNMENT PURCHASE CARD MANUAL

1. PURPOSE. The Government Purchase Card (GPC) program was established to streamline procurement of commercial items and services; decrease the number of payments made by finance; decrease the number of purchase orders processed; decrease imprest fund usage; pay vendors more quickly; and obtain faster delivery and service. This Manual contains instructions for establishing required GPC authorities and using the cards at those offices for which the DOE Nevada Operations Office (DOE/NV) Head of the Contracting Activity (HCA) has cognizant procurement authority. This includes DOE/NV, Yucca Mountain Site Characterization Office (YMSCO) and Air Resources Laboratory/Special Operations and Research Division (National Oceanic and Atmosphere Administration).
2. SUMMARY. This Manual is composed of 11 chapters that provide the requirements for implementing the DOE/NV GPC program. It addresses procedures for establishing authorities and obtaining essential training; restrictions on users and types of purchases; and essential documentation and records management. A number of controls have been developed for the GPC program that do not exist in a traditional credit card environment. These controls ensure that the card can be used only for specific purchases and within specific dollar limits. In addition, certification of all purchases is required by each Cardholder, with verification performed by the approving official (AO), before payment is made to the contractor (bank). Although detailed, the Manual will not likely address all questions related GPC procurements; therefore, we urge all nonprocurement Cardholders to obtain guidance from the contact noted below whenever there is a question or doubt about a specific purchase.
3. REFERENCE. Federal Acquisition Regulation (FAR) Part 13; FAR Part 8; U.S. Department of Energy (DOE) Acquisition Guide Chapter 13; and Federal Appropriations Law (<http://www.gao.gov/special.pubs/publist.htm>).
4. CANCELLATION. None.

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5. CONTACT. Questions concerning this Manual should be addressed to the DOE/NV Contracts Management Division, GPC Agency/Organization Program Coordinator (A/OPC) at (702) 295-1080.



G. W. Johnson
Manager

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CHAPTER I

RESPONSIBILITIES

1. GENERAL. The General Services Administration (GSA) has overall cognizance of the GPC program by virtue of its Federal Supply schedule contract that established the program with a specific bank (hereafter referred to as The Bank). Once an agency, such as DOE/NV, decides to participate in the GPC program, the agency issues a delivery order to The Bank in accordance with the GSA schedule.
2. THE BANK. Issues bankcards to authorized Cardholders, sends out monthly account statements and various management reports, pays merchants in a timely manner, and receives reimbursement from DOE/NV.
3. HEAD OF THE CONTRACTING ACTIVITY. Delegates the authority to the Director, Contracts Management Division (CMD), to implement and manage a GPC program at DOE/NV and those offices for which DOE/NV has cognizant procurement authority. The Director, CMD, may further delegate the authority to use the GPC cards to designated Cardholders and appoint AOs.
4. DIRECTOR, CMD. Implements and manages the GPC program; designates a primary and alternate A/OPC to manage and administer the program on his/her behalf; and also sets policy and establishes procedures under the program, as well as amends, rescinds delegations of authority to Cardholders, and designates or rescinds AO appointments.
5. DIRECTOR, FINANCIAL SERVICES DIVISION (FSD). Makes monthly payments based on receipt of the AOs' certified monthly statements, and:
 - a. Reviews and reconciles all Statements of Account to invoices submitted from the bank.
 - b. Ensures payments to the bank are made in accordance with the Prompt Payment Act and the provisions of the Office of Management and Budget Circular A-125.
 - c. Distributes GPC charges and credits to the appropriate accounts.

- d. Ensures all payments meet the requirements of applicable law and regulations, including determining the availability of appropriations as to purpose for items purchased.
6. DIRECTOR, RESOURCES MANAGEMENT DIVISION (RMD). Plans funding, certifies that funding is available for purchases, and distributes monthly performance reports to Division Directors.
7. DIRECTOR, COMMUNICATION SERVICES DIVISION (CSD). Reviews and approves all requests for computer software/hardware requirements, all purchases of printing and printing materials, and some books and periodicals (others are purchased by the Technical Information Resource Center (TIRC)).
8. DIRECTOR, ENGINEERING AND ASSET MANAGEMENT DIVISION (EAMD). Purchases general office supplies and personal property and ensures all government personal property is marked as such.
9. AGENCY/ORGANIZATION PROGRAM COORDINATOR. Manages the GPC program within DOE/NV and those offices for which DOE/NV has cognizant procurement authority; determines individual GPC dollar limitations and monthly office dollar limitations; processes Cardholder nominations; provides necessary training to Cardholders; reviews and processes GPC applications with The Bank; processes monthly billings; and resolves problems related to the program.
10. APPROVING OFFICIAL. Reviews Cardholders' monthly statements, reconciliations, and all related documentation for the appropriateness of all purchases and conformance to FAR regulations; and ensures the Statement of Account and Purchase Card logs are forwarded to FSD in time for payment within the time frames required by the Prompt Payment Act.
11. CARDHOLDER. Ensures the security of the card and card number; ensures that all purchases made with the card are for official government purposes and that they comply with procurement regulations (Federal Appropriations Law) and the requirements of this manual; stays within the authorized purchase limits; obtains receipts for supplies or services, reconciles monthly Statement of Account, forwards monthly statements and all required documentation to the AO for review, and maintains a GPC log (Chapter IX, paragraph 5) and the official GPC file (Chapter XI, paragraph 3). **Cardholders are personally liable for unallowable purchases.**

CHAPTER II

ESTABLISHING AND REVOKING AUTHORITIES

1. GENERAL.

a. Procurement Integrity Requirements for Government Purchase Cardholder.

FAR Subpart 3.104 implements the Federal Government's policy related to the conduct and procurement activities of procurement officials. For the purposes of these procedures, GPC holders are considered procurement officials. This also applies to the AOs to the extent that they have personal and substantial participation in a GPC transaction.

NOTE: The requirements of FAR 3.104-4(c) do not apply to GPC purchases since GPC purchases do not exceed the Simplified Acquisition Threshold (\$100,000).

b. Prohibited Conduct of Procurement Officials. During the conduct of any Federal agency procurement, including GPC purchase of property or services, no procurement official will knowingly:

- (1) Solicit or accept, directly or indirectly, any promise of future employment or business opportunity from, or engage, directly or indirectly, in any discussion of future employment or business opportunity with, any officer, employee, representative, agent, or consultant of a competing contractor;
- (2) Ask for, demand, exact, solicit, seek, accept, receive, or agree to receive, directly or indirectly, any money, gratuity, or other thing of value from any officer, employee, representative, agent, or consultant of any competing contractor for such procurement; or
- (3) Disclose any proprietary or source selection information regarding such procurement directly or indirectly to any person other than a person authorized by the HCA or the Contracting Officer (CO) to receive such information.

2. ESTABLISHING AGENCY AUTHORITIES. This manual establishes three primary positions of responsibility. These are the A/OPC, the AO, and the Cardholder. Procedures for establishing these positions follow.
 - a. Designation of an A/OPC. The Director, CMD, designates a CMD staff member to this position.
 - b. Obtaining a Designation as an AO.
 - (1) Candidates for AO must be at least at the Division Director level.
 - (2) A candidate must complete and submit a request for designation as an AO (Attachment 3) to the Director, CMD.
 - (3) The A/OPC reviews the request, ensures that appropriate training has been provided, determines the monthly office limit, and submits the required data/documents to The Bank. The candidate is notified in writing, of their designation as AO.
 - (4) When notifying AOs of their designation, the A/OPC provides copies of appropriate Cardholder delegations for which the AO will be responsible. AOs must keep the A/OPC advised of additions or deletions of Cardholders for whom they are responsible. The designation as AO is effective until canceled, as described in paragraphs 3 and 4 below.
 - c. Obtaining a Delegation of Authority as a Cardholder.
 - (1) Cardholders must be Federal employees.
 - (2) The Cardholder's AO must submit a "Request for a "GPC" to the Director, CMD, in the form of a letter or e-mail for each person who will be a Cardholder in the activity. The request must include a brief justification for the card and indicate the type of item(s) to be purchased. The Director, CMD, will reply to the request with either an approval/disapproval. If approved, the A/OPC will schedule a training session for the new AO and Cardholder(s) as appropriate. The following procedures will be discussed during the training session.

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- (a) In order for an individual to obtain a GPC, that individual must complete and submit an Application for Delegation of Authority to Use GPC (Attachment 4) to the appropriate AO for signature. The AO recommends single and monthly purchase limits. The AO forwards the form to the A/OPC.
- (b) Each division must ensure that appropriate funds are available for the proposed GPC transactions by submitting a Procurement Request (PR) through RMD for funds certification and then to FSD for recording. RMD will only certify funds necessary to fulfill the current fiscal year requirements. RMD may require a written itemized estimate before funding will be certified. FSD will maintain the original PR to support credit card purchases within the authorized limitations. A signed copy of the PR must be forwarded to the A/OPC along with the request for Delegation of Authority to Use a GPC.
- (c) The A/OPC reviews the application, ensures that appropriate training has been provided and an AO has been designated for the applicant, determines appropriate dollar limitations, and notifies the applicant in writing (Attachment 2) of the designation as a Cardholder and of their single transaction and monthly dollar limitations. The delegation of authority will specify whether or not the Cardholder is limited to making purchases under the micro-purchase threshold and whether other restrictions will apply. This delegation is effective until canceled, as described in paragraph 3 below.
- (d) Cardholders *delegated the authority to exceed the micro-purchase threshold* are required to complete a Financial Interest Statement and obtain a CO warrant (Certificate of Appointment, Standard Form 1402). **NOTE:** CO warrants are generally limited to procurement officials (see Chapter III, paragraph 3).

3. TERMINATIONS AND CHANGES OF AUTHORITIES.

- a. Transfer or Separation of Cardholder. When a Cardholder terminates employment, or is transferred to another office, the GPC must be surrendered to the AO who shall forward it to the A/OPC. The A/OPC will dispose of the card per "The bank's" instructions. This procedure is to be followed only after

all transactions have been processed and a final bank invoice has been processed. Surrender of the GPC and transfer of the official GPC file to the A/OPC (see Chapter XI, paragraph 3) must be included as part of the final employee clearance process.

- b. Card Changes. To request changes, updates, or cancellations, the Cardholder must send an e-mail to the AO, who will forward the e-mail to the A/OPC. A letter from the AO is also acceptable. Changes may include:
 - (1) Change of inscription to correct spelling, other errors, or a name change due to marriage, divorce, etc.
 - (2) Change of account information, (e.g., cost codes, single purchase limitation), monthly purchase limit, etc.
 - (3) Changes or updates to address information.
 - (4) Cancellation of account for Cardholder or AO.
- c. Transfer or Separation of AO. When an AO terminates employment, or is transferred to another office, the A/OPC must be notified immediately. Prior to leaving, the AO should consult with his/her supervisor, to arrange for someone else to assume their responsibilities. The supervisor should complete and forward a copy of Attachment 3, "Request for Designation as GPC AO" to the A/OPC. The names of all Cardholders, which the AO is responsible for, should be listed on the reverse side of the form. The A/OPC will review the information and submit any required changes to The Bank, as appropriate.

4. REVOCATION OF AUTHORITIES.

- a. Cardholder. Should a Cardholder, in the opinion of the Director, CMD, or the HCA, fail to follow the procurement regulations or these policies and procedures in utilizing the GPC, the GPC will be immediately canceled and the delegation of authority rescinded. This includes such matters as unauthorized purchases, purchases for personal use, failure to make restitution for unauthorized purchases, and failure to reconcile monthly bills with proper documentation and in a timely manner. The Cardholder must also surrender the GPC to the A/OPC.

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- b. Approving Official. Should an AO fail to carry out his/her responsibilities for oversight of the GPC program or fail to follow the established policies or procedures (particularly as they apply to processing monthly billings), his/her designation as AO may be rescinded.
- c. Agency/Organization Program Coordinator. Should the A/OPC for the GPC program fail to carry out his/her responsibilities, the Director, CMD, or the HCA shall designate a new A/OPC.

CHAPTER III

TRAINING

1. GENERAL. Prior to an individual receiving a GPC or undertaking AO duties, the A/OPC will ensure that the individual receives training in the use of the GPC, appropriate acquisition policies, any limitations on the use of the GPC, the procedures for processing monthly statements, and a general overview of the GPC program. Before being issued a credit card, the individual is required to pass a 20-question quiz. Individuals will receive training from the A/OPC. Additional training requirements apply to CO appointments (paragraph 3d below). **NOTE:** It is mandatory that all Cardholders attend a Federal Appropriations Law training course.
2. MICRO-PURCHASES. In accordance with DOE O 541.1, and local policy, the following qualifications are required of Cardholders with a single purchase limit of \$2,500 (micro-purchase threshold):
 - a. Experience. None.
 - b. Minimum Training.
 - (1) GPC training presented by the DOE/NV A/OPC.
 - (2) Appropriate law course.
 - c. Highly Desirable Training. One-day Government-wide GPC course. This is available from the GSA Interagency Training Center; Graduate School, U.S. Department of Agriculture (USDA); or Management Concepts, Inc.
3. EXCEEDING \$2,500. For Cardholders with a single purchase limit exceeding \$2,500 up to \$25,000, the following applies.
 - a. CO Warrant (Generally limited to procurement officials).
 - (1) A CO warrant (Certificate of Appointment, Standard Form 1402) is required.

- (2) A Recommendation of Appointment must be submitted by the nominated Cardholder's AO, accompanied by evidence of the following qualifications and requirements.

b. Experience.

- (1) At least 6 months of experience as a GPC Cardholder at or above the micro-purchase threshold.
- (2) One year of experience as a Government CO's Representative.

c. Training.

- (1) GPC training presented by the DOE/NV A/OPC.
- (2) One-day Government-Wide GPC course.
- (3) Five-day Simplified Acquisitions course.
- (4) Appropriate law course.

NOTE: Both the Government-wide GPC course and the Simplified Acquisitions course are available from the GSA Interagency Training Center, Graduate School, USDA, and Management Concepts, Inc.

CHAPTER IV

OBTAINING AND SAFEGUARDING GPCS AND CHECKS

1. NOTIFYING THE BANK. The A/OPC must provide The Bank with Cardholder and AO set-up information (i.e., name, dollar limits, and address). The Bank sends the GPC to the A/OPC within approximately 10 working days. The A/OPC will notify the applicant upon receipt of the card. A signature from the applicant is required prior to issuance of the card.
2. PERSONAL DATA. The Bank does not require any personal individual Cardholder information other than the work address. No credit records, social security numbers, etc., are maintained by The Bank.
3. ACTIVATING THE CARD. Upon receipt of the card, the Cardholder must sign the back of the card and acknowledge receipt by calling The Bank at the phone number provided with the card. In order to activate the card, the Cardholder must know his/her individual activation code, which is provided under separate cover.
4. CONVENIENCE CHECKS. Upon request by the A/OPC, The Bank will issue checks at the Cardholder level. The primary purpose for obtaining checks is for payment to vendors who will not accept credit cards. Authorization controls such as monetary limits and expiration dates will be defined by the A/OPC at the time of ordering. Lost or stolen checks are to be reported to The Bank's Customer Service Unit. Stop payments can be executed for specified check numbers. There is a per check fee associated with the use of convenience checks. Also, the agency bears all responsibility for improper use of checks. For these reasons, checks will be issued to Cardholders on a limited, case-by-case basis as determined by the Director, CMD, in coordination with the Cardholders AO. Check purchases shall be annotated on the GPC log (see Chapter IX, paragraph 5) and clearly identified as a check purchase. The check fee amount is to be separately annotated on the log entry. The check fee is currently computed at 1.75 percent of the purchase price.
5. CARD SECURITY AND ACCOUNTABILITY.
 - a. Card Security. ***Proper use and safeguarding of the GPC is the responsibility of the Cardholder.*** Improper or unauthorized use of the GPC

may render the user personally liable for payment and result in revocation of GPC authority and/or disciplinary action pursuant to Federal and departmental regulations.

b. Lost or Stolen Cards.

- (1) If a GPC is lost or stolen, the Cardholder is to notify the AO and The Bank within **1 work day after discovery of the loss**. The AO is to submit a written report to the A/OPC within 5 workdays. The report is to include the card number, Cardholder's complete name, date, and location of the loss, date the theft was reported to the police (if card was stolen), date and time The Bank was notified, any purchase made on the day the card was lost/stolen, and any other pertinent information. A new card will be mailed within 2 business days of the reported loss or theft. A card that is subsequently found by the Cardholder after being reported lost or stolen is to be cut in half and given to the AO.
- (2) Report a lost or stolen card to The Bank, by calling the 800 number provided with your card.

CHAPTER V

RESTRICTIONS ON USERS AND TYPES OF ITEMS

1. NONTRANSFERABILITY OF CARD. Each GPC has a Cardholder's name embossed on it and may be used only by that Cardholder. ***No Other Person Is, or Can Be Authorized to Use the Card.*** The card bears the seal of the United States and "United States of America" is imprinted on the card to avoid its being mistaken for a personal credit card.
2. ONLY FOR AUTHORIZED ITEMS. The GPC may be used to purchase supplies or services as authorized, but is subject to the restrictions listed in this manual and to the requirements of FAR Part 13.
3. UNAUTHORIZED USE/PENALTIES. Use of the GPC in no way relieves the Cardholder from prohibitions, controls, limitations, or approvals required by Federal, departmental, or DOE/NV regulations when acquiring supplies/services. Intentional use of the card for other than official government business may be considered an attempt to commit fraud against the U.S. Government and may result in immediate cancellation of the card and disciplinary action against the employee under applicable department or government administrative procedures. The employee will be personally liable for the amount of any nonapproved purchases and possibly subject to a fine of not more than \$10,000 or imprisonment for not more than 5 years, or both, under Title 18 of the United States Code, Section 287.
4. UNAUTHORIZED ITEMS. The GPC is not be used for the following:
 - a. Personal use.
 - b. Cash advances (***Not Permitted Under Any Circumstances***).
 - c. Airline, bus, train, or other travel related tickets.
 - d. Meals, drinks, lodging, or other travel or subsistence costs.
 - e. Rental or lease of motor vehicles.
 - f. Rental or lease of buildings.

- g. Repair costs for vehicles in the GSA Fleet Management Program.
- h. Gas or oil for vehicles in the GSA Fleet Management Program.
- i. Personal clothing or footwear, except in emergency situations when required for safety.
- j. General office supplies normally available through the Nevada Support Facility (NSF) Supply Ordering System and purchased by EAMD (i.e., pens, pencils, calculators, post-it notes, etc.). Items unique to the division may be purchased using the GPC.
- k. Sensitive and administratively-controlled items (Attachment 5), unless approved by EAMD at 295-7425.
- l. Telecommunications and telephone hardware and services.
- m. Construction or remodeling services exceeding \$2,000.
- n. Purchases or services over \$2,500 (unless done by warranted procurement personnel).
- o. Firearms and ammunition.
- p. Kitchen appliances including microwave ovens, refrigerators, and portable fans and heaters.

5. EXAMPLES OF APPROVED "OVER-THE-COUNTER" OR TELEPHONIC PURCHASE ITEMS.

- a. Books, publications, and subscriptions (CSD approval required). **NOTE:** CSD has a Cardholder who is authorized to purchase these items.
- b. Computer hardware and software. *(CSD approval required)*
- c. Short term rental of office equipment.
- d. Registration or fees for conferences (not applicable to official training processed by the Human Resources Division).

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- e. Conference and training classrooms (not considered rental or lease of a building).
- 6. ORAL PURCHASE PROCEDURES. "Oral purchase," as used in this manual means a procedure whereby an order is placed or a purchase is made in person (over-the-counter) or by telephone. No written purchase order or contract is issued by the government. The supplies or services are provided by the vendor and payment is made using the GPC. Oral purchasing may only be used to acquire supplies or services that can be described in sufficient detail so that the parties to the agreement have a clear understanding of what is being acquired. Under all other conditions, oral purchase procedures should not be used.
- 7. PRODUCTS CONTAINING RECYCLED MATERIALS.
 - a. Executive Order 12873 requires executive agencies to emphasize the acquisition of recycled products. The order requires that Executive agencies, when purchasing Environmental Protection Agency (EPA)-Designated Items, buy them with recycled content. Some items on the EPA-Designated Items list include, but is not limited to, toner cartridges, carpet, cement/concrete, floor tiles, patio block, binders, plastic trash bags, paper and paper products, tires, and lubricating oils.
 - b. Cardholders are to make every effort to purchase items with recycled content. When making over-the-counter purchases, look for a recycled logo; for telephonic purchases, advise the vendor of your preference for items with recycled content. A list of additional items and more detailed guidance can be found on the Internet at: <http://epic.er.doe.gov/epic/html/AfProc96.sph>.
- 8. SUSPECT/COUNTERFEIT ITEMS (S/CI). Although the majority of our Cardholders are not authorized to purchase the types of items which may be S/CI, Cardholders must consider the risk posed by their use in our facility. Bechtel Nevada (BN) Performance Assurance has distributed copies of a booklet on S/CIs found at DOE facilities. An electronic copy of the booklet can be found on the BN home page on the DOE/NV Intranet at: <http://bnhome/PAdiv/Counterfeit/ConfSpct.htm>. The web site also contains recent alerts on S/CIs. Some of the items listed in the handbook are piping components, electrical components, and fasteners. Items of the types found in the S/CI booklet should most likely not be purchased with credit cards, but are to be purchased through CMD so that specific procedures can be followed to prevent or mitigate adverse incidents.

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CHAPTER VI

DOLLAR LIMITS

1. SINGLE PURCHASE LIMIT. The single purchase limit is a dollar limitation on individual transactions delegated to the Cardholder by the A/OPC. This limit cannot be exceeded. Even though a purchase may include multiple items, the total transaction may not exceed the authorized limit. Purchase authorization will be denied by The Bank if the authorized single purchase limit is exceeded. Single purchase limits must be designated by the A/OPC for each Cardholder which (except for COs) may not exceed \$2,500 (\$2,000 for construction). The designated limit must be an amount divisible by \$50. **NOTE:** Purchases *must not* be split or fragmented to avoid the single purchase limit.
2. MONTHLY CARDHOLDER LIMIT. The total dollar value of GPC transactions by a Cardholder for any single month is not to exceed the monthly Cardholder limitation established by the A/OPC. The designated limit must be an amount divisible by \$100. Purchase authorization will be denied by The Bank if the authorized monthly Cardholder limit is exceeded.
3. MONTHLY OFFICE LIMIT. The total dollar value of all GPC transactions that a single AO is responsible for is not to exceed the monthly office (Division) limit. Purchase authorization will be denied by The Bank if the monthly office limit is exceeded.
4. ANNUAL CARDHOLDER LIMIT. The total dollar value each Cardholder is authorized to spend during the fiscal year period. This amount will be determined on a case-by-case basis considering program office needs, historical acquisition data, and/or budgetary concerns.

CHAPTER VII

SOURCE RESTRICTIONS

1. PRIORITY SOURCES. GPC Cardholders are to satisfy requirements for supplies and services from or through the sources and publications listed below, in descending order of priority.
 - a. Supplies.
 - (1) Agency inventories.
 - (2) Excess from other agencies.
 - (3) Federal Prison Industries (UNICOR).
 - (4) Procurement lists of products available from the Committee for Purchase from People Who are Blind or Severely Disabled.
 - (5) Wholesale supply sources, such as stock programs of the GSA, Veterans Administration, Defense Logistics Agency, and military inventory control points.
 - (6) Mandatory Federal Supply Schedules.
 - (7) Optional Use Federal Supply Schedules.
 - (8) Commercial sources.
 - b. Services.
 - (1) Services available from the Committee for Purchase from People Who are Blind or Severely Disabled.
 - (2) Mandatory Federal Supply Schedules and Mandatory GSA term contracts for personal property rehabilitation.

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- (3) Optional use Federal Supply Schedules and optional use GSA term contracts for personal property rehabilitation.
- (4) Federal Prison Industries (FPI).
- (5) Commercial Sources.

NOTE: Examples of items available from UNICOR (trade name for FPI), the Government Printing Office, and other mandatory sources follow. Whenever there is doubt, prior to making a purchase, nonwarranted Cardholders are to consult with procurement personnel in CMD to determine if the item(s) to be purchased are available from mandatory sources.

- Furniture.
 - Safety glasses (nonprescription).
 - Work gloves.
 - Custom cables.
 - Calendars (wall or desk) are to be purchased only from GSA.
 - Printing of folders, brochures, reports, pamphlets, newsletters, and/or signs. All acquisition of printing or printing material is to be approved (prior to purchase) by DOE/NV CSD or its authorized contractor operated Printing, Reproduction, or Graphic Center(s).
 - Pens, pencils, markers.
2. UTILIZATION OF SMALL BUSINESS. FAR Part 13 prescribes that acquisition of supplies and services of an anticipated dollar value in excess of \$2,500 is reserved exclusively for small business concerns. Only when there is no reasonable expectation of obtaining the goods or services from two or more responsible small business concerns that are competitive in terms of market price, quality, and delivery, may the purchase be made from a large business. Each such purchase is to be appropriately documented.

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3. COMPETITION. Purchases not exceeding \$2,500 are called “micro-purchases” and may be made without securing competitive quotations if the Cardholder considers the prices obtained from a single source to be reasonable. Purchases made without securing competition will be distributed among qualified suppliers. Documentation requirements apply to purchases in excess of \$2,500 (see Chapter VIII, paragraph 3).

CHAPTER VIII

PURCHASING PROCEDURES AND RETURNING MERCHANDISE

1. GENERAL. When making purchases with the GPC, the Cardholder must comply with all applicable Federal, departmental, and DOE/NV procurement regulations.
2. MICRO-PURCHASES. Micro-purchases are all purchases up to \$2,500 (\$2,000 for construction). The following general requirements apply in accordance with the Federal Acquisition Streamlining Act of 1994. Micro-purchases:
 - a. Need not be obtained from "small business."
 - b. May be made without obtaining competition if the Cardholder determines that the purchase price is reasonable.
 - c. Shall be distributed equitably among qualified suppliers.
 - d. Are not subject to the Buy American Act.
3. PURCHASES OVER \$2,500 (for Warranted COs Only). As appropriate, solicit competition as follows:
 - a. Reserve all purchases over \$2,500 for small business concerns in accordance with FAR 13.105 (see Chapter VII, paragraph 2).
 - b. Use written solicitations whenever:
 - (1) Large numbers of line items are included in a single proposed procurement;
 - (2) Obtaining oral quotations is not considered economical or practical;
 - (3) Special specifications are required because items or services cannot be easily explained; or
 - (4) The supply source is located outside the local trade area.
 - c. Use oral purchase procedures whenever written solicitations are not required.

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- d. Document all competitive quotations by listing the firms contacted, each price quote received, and the applicable terms and conditions; and attach this information to the transaction file in the GPC log.
- e. If the purchase was not competed, the Cardholder must document why competition was not used (i.e., sole source justification). Cite applicable FAR clauses in your documentation.

4. OBTAIN REQUIRED COORDINATION/APPROVAL.

- a. Purchase of Publications, Books, and Subscriptions. CSD has a GPC holder who is authorized to purchase these items. Except for the Office of Chief Counsel (OCC), a documented approval is to be obtained from CSD prior to purchase of these items. Multi-year subscriptions are encouraged when cost savings are involved.
- b. Purchase of Computer Hardware/Software. Approval is required from an authorized individual within CSD prior to purchase of any computer hardware/software items. Since CSD has budgeted for computer resources for DOE/NV, the need for a Cardholder to purchase hardware/software is to be on an exception basis.
- c. Sensitive and Administratively-Controlled Items. Purchase of sensitive and administratively-controlled items other than computer resources (see Attachment 5) is to be approved by EAMD.

NOTES:

- **Approvals are to be recorded on the Cardholders GPC log as a minimum; however, the responsible office (CSD, OCC, EAMD) may require other steps for approvals.**
 - The procedures in paragraph 4 above apply to DOE/NV Cardholders. YMSCO Cardholders are required to follow their own similar internal procedures for property control.
5. REJECT EXTRA CHARGES. Do not pay any amount identified as a separate charge for using the GPC (i.e., service charge).

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6. REQUEST A DISCOUNT. Ask for a government discount. Often the salesperson will not offer this information even when a government discount is available.
7. NOTIFY OF TAX EXEMPTION. Notify the vendor that the purchase is tax exempt. The face of the GPC may be embossed with the DOE/NV tax exempt number (88-00-89772) and/or the words "**U.S. GOVT. TAX EXEMPT.**" If a Nevada merchant insists upon a tax exemption certificate, show a copy of the Nevada Tax Exemption Letter (Attachment 7). If that will not suffice, consider using a different vendor. Any sales tax inadvertently charged is to be corrected by the Cardholder by placing a call to the vendor requesting a credit be processed for the amount of the tax charged. The only exception is in the State of Arizona. Arizona's transaction privilege (sales) tax is imposed on the **seller**, not the purchaser, and the seller may pass the tax burden on to the purchaser. For that reason, the constitutional immunity (from taxation by the states) does not apply, and the amount of the tax passed on by the seller may be paid.
8. REQUIRE SHIPMENT PRIOR TO EXECUTION OF PAYMENT. An order is **not** to be placed without the assurance that the goods or services will be received prior to the charge appearing on the monthly statement. **No back-ordering is permitted.** This is necessary since the Cardholder and AO must certify that goods or services have been received, in order for the monthly statement to be paid. Therefore, when placing a order (with GPC or paid by check) for later pickup or delivery, the Cardholder shall confirm that the vendor agrees **not** to process/execute the card or check until shipment is made, so that receipt of the supplies or services may be certified on the monthly "Statement of Account."
9. VERIFY SHIPPING INFORMATION. Instruct the vendor to include the following information on the shipping document or packing slip:
 - Cardholder name, office, and telephone number.
 - The term "GPC."
 - Documentation detailing purchases and cost.
10. OBTAIN A RECEIPT. Always obtain a receipt for the supplies or services being purchased (see Chapter V, paragraph 3).

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11. VERIFY RECEIPT. Verify that the quantity and quality of the items/services received are in accordance with the agreement (oral or written) with the merchant.
 12. MARK PROPERTY. All Cardholders are to notify EAMD of purchases of personal property and equipment, including sensitive and administratively-controlled items (Attachment 5).
 - a. EAMD is to ensure all government personal property and equipment is properly marked. This is normally accomplished at the time the property is received at the NSF loading dock. If property items are purchased over-the-counter or received directly through the mail, the Cardholder is to take the item to EAMD for tagging or marking.
 - b. Books. Upon receipt of books, the Cardholder is to contact TIRC, 295-1274, to have the books appropriately marked/stamped. Annotate the applicable block on your GPC log for marking/tagging equipment.
- NOTE:** The procedures in paragraph 12 above apply to DOE/NV Cardholders. YMSCO Cardholders are required to follow their own similar internal procedures for property control.
13. RETURNING MERCHANDISE. Merchandise returned to the vendor must be sent via U.S. Postal Service, Express Mail, or United Postal Service with a “return receipt” or other type shipment receipt provided to the sender. Copies of receipts may be required by The Bank as evidence to reconcile bank invoices.

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CHAPTER IX

DOCUMENTATION OF PURCHASES

1. GENERAL. Any time a purchase is made using the GPC, whether over-the-counter or by telephone, documentation is to be obtained as proof of purchase by the Cardholder. This documentation will later be used to verify the purchases shown on the Cardholder's monthly "Statement of Account." The following procedures should be followed for all types of purchases with the GPC.
2. ENSURE A DETAILED RECORD. Either the customer copy of the purchase transaction slip or backup documentation must detail the items purchased. Language stating "miscellaneous merchandise" is not acceptable.
3. OBTAIN CUSTOMER COPY OR RECEIPT. When a purchase is made over-the-counter, the Cardholder is to obtain a customer copy of the purchase transaction slip (or other receipt used), which will become the accountable document. All carbons used in generating the slip may be destroyed. When purchases are not over-the-counter, the Cardholder should still make every effort to obtain a receipt, sales draft, or other document to substantiate each purchase. Upon request most vendors will fax a sales/order receipt.
4. DOCUMENT SUBSCRIPTIONS. The purchase of publications/subscriptions requires approval by CSD. The authorized Cardholder in CSD is to maintain a copy of all vendor provided correspondence to serve as documentation to support the monthly billing.
5. MAINTAIN A GPC LOG. A GPC log or its equivalent (see Attachment 5) containing the minimum information is to be maintained for tracking purchases. The log is a useful tool for reconciliation purposes, especially in cases of credit, voucher disputes, or duplicate billings. These logs may be reviewed at any time by the A/OPC or authorized internal/external review groups.

CHAPTER X

BILLING, RECONCILIATION, PAYMENT, AND REVIEW

1. GENERAL.

- a. Maintaining Receipts. Receipts are not to be attached to the bank statement; Cardholders are required to maintain this documentation for the purposes of audit and records retention.
- b. Absence of Cardholder. If the Cardholder is unavailable at the time the statement is received, then the AO is responsible for completing the Cardholder's reconciliation (below) and signing the back of the statement for the Cardholder. A confirming signature will be required at the time the Cardholder returns to his/her duty station. Cardholders are strictly prohibited from serving as their own AO.
- c. Absence of AO. If the AO is unavailable at the time the statement is received, then the Cardholder is to complete his/her reconciliation and send the original, plus one complete copy, to the A/OPC who will sign for the AO. A confirming signature will be required at the time the AO returns.
- d. Improper or Unauthorized Procurement.

If it is determined that a Cardholder made an unallowable purchase, the Cardholder is responsible for correcting the error by returning the merchandise and obtaining a credit to the account, or by reimbursing the government from personal funds. If a reimbursement is necessary, a check payable to the "US DOE" and a copy of the statement, which shows the unauthorized purchase, is to be sent to FSD.

NOTE: No person other than the initial Cardholder is to be authorized to use a given card. Therefore, Cardholders are responsible for improper purchases made by others using their cards.

2. BILLING. Within approximately 5 working days after the end of the monthly billing cycle, which occurs on the 25th of every month, The Bank will distribute monthly statements containing all charges and activity to Cardholders and AOs.

3. **MONTHLY RECONCILIATION.** A monthly reconciliation is to be **completed within 10 working days** of receipt of the monthly statement to avoid late payment penalties. This period of time includes 7 working days for Cardholder review, processing and approval--and 3 working days for AO review and certification.
- a. **Cardholder.** The Cardholder is responsible for reconciling the information on the monthly statement at the end of each monthly billing cycle. The "GPC Log" (see Attachment 6) is an excellent tool to help this process. The following actions should be completed within 7 working days of receipt.
- (1) The Cardholder is to carefully check each purchase on the statement for accuracy and verify that the supply or service has been received. If an item has been returned, and a credit voucher received, the Cardholder is to verify that the credit is reflected on the statement. If the purchase or credit does not appear on a statement within 2 months from the date of the transaction, the Cardholder or AO is to contact the vendor to resolve the discrepancy.
 - (2) The Cardholder is to sign the statement validating the appropriateness of the charges, attach a **copy** of the GPC log, and forwards them to the AO for review and signature. (The AO ensures the signed statement is submitted to FSD.)
- NOTE: DO NOT HOLD FOR SIGNATURE. IF CARDHOLDER IS NOT AVAILABLE, THE AO IS TO SIGN FOR THE CARDHOLDER.**
- b. **Approving Official.** Within 3 working days, the AO is responsible for ensuring that the cost accounting codes to be charged have been identified, and a description of each item is on the statement.
- The AO is to verify the accuracy of the statement, resolve questions that may arise, and sign the reverse side of each Cardholder's statement in the space provided. The signature constitutes confirmation that all transactions made constitute valid purchase requirements and that the Cardholder has complied with all acquisition regulations.

NOTE: DO NOT HOLD FOR SIGNATURE, IF AO IS NOT AVAILABLE, THE A/OPC IS TO SIGN FOR THE AO.

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4. HANDLING BILLING ERRORS AND DISPUTES.

- a. Problem Items. The GSA contract with The Bank dictates that the government cannot ask The Bank to question taxes, freight, and shipping/handling fees. These charges are to be paid to The Bank and resolved/recovered by the Cardholder.
- b. Errors. If a Cardholder receives a statement that lists a charge for merchandise which has not been received or has been returned, the Cardholder (or AO) is to obtain a credit slip. The credit slip is to be submitted to FSD with the monthly statement.
- c. Disputes. If items purchased with the GPC are found to be defective, the Cardholder is to obtain replacement or correction of the defective item(s) as soon as possible. If the merchant refuses to replace the item(s) or correct the defect, contact the A/OPC.

5. PAYMENT.

- a. FSD is to make payment for all approved charges in compliance with the Prompt Payment Act. Payment will be withheld only on questioned items or items not otherwise approved for payment.
- b. If payment is made for an amount less than the total invoice amount, supporting documentation is to be provided to The Bank with the payment.

NOTE: STATEMENTS APPROVED BY SOMEONE OTHER THAN THE AO OR THE A/OPC WILL BE RETURNED UNPAID BY FINANCE TO THE A/OPC, AS UNAUTHORIZED ACTIONS.

6. REVIEWS.

- a. To ensure proper utilization of the credit cards, the Director, CMD, or designee will periodically review and evaluate the adequacy and accuracy of the DOE/NV GPC program. This includes the review of monthly billings and purchase logs to determine that regulations, policies, and procedures are being followed in the acquisition process. After each review, a copy of the findings is to be submitted to the Director, CMD.

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- b. RMD/CMD will review costs and obligations at least once per year to assess the adequacy of funding and the continued need for each credit card. Funding may be deobligated depending on the results of the reviews. Cards with little or no activity will be rejustified by AOs (except credit cards that exist for emergency-related purchases).

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CHAPTER XI

RECORDS MANAGEMENT

1. A/OPC OR DESIGNEE.
 - a. The A/OPC is to maintain copies of all letters and forms relating to designations of AOs and delegations of authority for Cardholders.
 - b. The A/OPC is to maintain an up-to-date listing of all Cardholders. The listing must state the name of the Cardholder, office location, single purchase limit, monthly purchase limit, and the name of the responsible AO.
 - c. The A/OPC is to maintain an up-to-date listing of all AOs. The listing must state the name of the AO, office location, and names of the Cardholders for whom they are responsible.
2. APPROVING OFFICIAL. The AO is to ensure that the Cardholder is maintaining adequate purchase documentation.
3. CARDHOLDER. Unless otherwise authorized in writing by the A/OPC, the Cardholder is to maintain the official GPC file with all the purchase documentation (purchase logs, vendor invoices, or receipts, etc.), copies of all bank statements, and financial reports--to support any and all actions covered by these reports. These records are to be retained for a period of 3 years from the date of payment. When a Cardholder surrenders the GPC (due to termination of employment, etc.), he/she is to transfer the official GPC file to the A/OPC.

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DEFINITIONS

1. Agency/Organization Program Coordinator (A/OPC). An individual designated by the Director, Contracts Management Division (CMD), to be responsible for the administrative management of the program. An alternate A/OPC is also appointed with the full authority of the A/OPC.
2. Approving Official (AO). The individual responsible for approving a Cardholder's purchases. AOs shall not be subordinate to a Cardholder whose Government Purchase Card (GPC) purchases they must approve.
3. Budget. The amount of funds which the Resource Management Division plans for and certifies is available for purchases. It shows on monthly reports to Division Directors.
4. Cardholder. The authorized employee to whom the GPC is issued. All Cardholders are considered to be Contracting Officers (CO); however, CO warrants are not required for Cardholders restricted to the micro-purchase limitation.
5. Certificate of Appointment (Standard Form (SF)-1402). A formal written CO warrant that is issued by the Head of the Contracting Activity to a Cardholder, stating any limitations on the scope of authority to be exercised. The SF-1402 shall be used as evidence of the CO appointment for GPC holders exceeding the micro-purchase authority.
6. Delegation of Authority. A delegation by the Director, CMD, establishing an employee as an authorized Cardholder for purchases in support of a specific program/project/activity, and specifying spending and usage limitations unique to that Cardholder.
7. Equipment. Any item of personal property having a unit acquisition cost of \$5,000 or more and having the potential for maintaining its integrity as an item (i.e., not expendable due to use).
8. Finance. The finance group, Financial Services Division, that oversees the payment process for GPC purchases.

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DEFINITIONS (Continued)

9. Government Purchase Card. The government-wide credit card issued by The Bank for government purchases. The GPC bears the Cardholder's name. The card is sometimes referred to as a bankcard.
10. Head of the Contracting Activity. The Manager, DOE Nevada Operations Office.
11. Micro-Purchases Threshold. Purchases of \$2,500 or less value; except in the case of construction, the limit is \$2,000.
12. Monthly Cardholder Limit. A monthly (billing cycle) cumulative spending limit imposed on a Cardholder's purchases by the A/OPC and enforced at the point of sale by The Bank.
13. Monthly Office Limit. A monthly cumulative dollar spending limit established for each AO and enforced at the point of sale by The Bank. The total dollar value of GPC transactions reviewed by an AO may not exceed this monthly limit.
14. Personal Property. Items of any kind (except real property or property related to real property) that are Government-owned or -leased and in the custody of U.S. Department of Energy personnel or its contractors.
15. Procurement Official. An employee whose contracting authority for single purchases exceeds the micro-purchase limitation of \$2,500. A procurement official may be required to complete a financial interest statement and must obtain a CO's warrant (Certificate of Appointment, SF-1402).
16. Sensitive Items. Those items of personal property which are considered to be susceptible to being appropriated for personal use or which can be readily converted to cash.
17. Simplified Purchases. All purchases made using simplified acquisition procedures, as defined in the Federal Acquisition Streamlining Act of 1994. Currently, all purchases up to \$100,000 are simplified purchases.

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DEFINITIONS **(Continued)**

18. Single Purchase Limit. A limitation on the purchase authority delegated to an individual Cardholder for each individual transaction and enforced at the point of sale by The Bank. The limit on each individual purchase is \$2,500, \$2,000 for construction.
19. Statement of Account. A monthly listing from The Bank of all transactions by a Cardholder and the document used by the Cardholder to reconcile his/her account on a monthly basis.
20. The Bank. The General Services Administration Federal Supply Schedule contractor who maintains all GPC accounts and Issues GPCs.

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Attachment 2
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**EXAMPLE OF DELEGATION OF AUTHORITY FROM DIRECTOR,
CONTRACTS MANAGEMENT DIVISION,
TO THE CARDHOLDER TO PURCHASE SUPPLIES AND SERVICES WITH
THE GOVERNMENT PURCHASE CARD (GPC)**

[Insert Cardholder's name and title]

FROM: Director, Contracts Management Division

SUBJECT: Delegation of Authority

You are hereby delegated authority to purchase supplies and services and pay for such purchases using the GPC, provided the amount of any single purchase does not exceed **[insert limit]**.

Supplies or services may be purchased, consistent with your organizational responsibilities and monthly purchase limits established by the approving official designated to review your purchases, to satisfy legitimate requirements. All purchases must be made in accordance with applicable laws and regulations including, but not limited to, Federal Acquisition Guide, Department of Energy Acquisition Regulation Part 13, and the DOE Nevada Operations Office (DOE/NV) GPC Manual. The delegation does not authorize you to purchase supplies or services on the open market that are required to be obtained from mandatory sources of supply (see GPC Manual, Chapter VII), nor does it authorize you to procure supplies or services for which procurement responsibility has been assigned to another organizational element as discussed in Chapter V of the Manual.

This delegation does not authorize you to purchase any of the supplies or services listed in the GPC Manual under "Unauthorized Items."

This delegation shall automatically terminate upon separation from the agency or upon reassignment to another office within DOE/NV.

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Attachment 3
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NV-43 (7/98)		REQUEST FOR DESIGNATION AS GOVERNMENT PURCHASE CARD APPROVING OFFICIAL	
To: _____, Director Contracts Management Division DOE/NV, Las Vegas, NV			
The following individual requests that he/she be designated an approving official.			
NAME:	_____		
TITLE OF POSITION:	_____		
SERIES/GRADE:	_____	PHONE NO:	____ () _____
DIVISION:	_____		
BUSINESS ADDRESS:	_____		
CITY/STATE/ZIP:	_____		
MONTHLY LIMIT REQUESTED*:	\$ _____		
TRAINING:	_____ HAS BEEN RECEIVED.	_____	(DATE)
	_____ HAS NOT BEEN RECEIVED.		
APPLICANT'S SIGNATURE:	_____ (Signature)		
SUPERVISOR'S APPROVAL:	_____ (Signature)		
IS THE ABOVE-IDENTIFIED INDIVIDUAL REPLACING A FORMER APPROVING OFFICIAL?		YES _____	NO _____
IF YES, PROVIDE NAME OF FORMER APPROVING OFFICIAL _____			
*THE MAXIMUM MONTHLY OFFICE LIMIT IS THE SUM OF THE MAXIMUM MONTHLY LIMITS OF ALL CARDHOLDER YOU ARE RESPONSIBLE FOR.			

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Attachment 4
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NV-44 (7/98)		APPLICATION FOR DELEGATION OF AUTHORITY TO USE GOVERNMENT PURCHASE CARD	
To: _____ (Insert name, title, and division of approving official)			
The following individual requests a Delegation of Authority to use the International Merchant Purchase Authorization Card (I.M.P.A.C.)			
NAME:	_____		
TITLE OF POSITION:	_____		
SERIES/GRADE:	_____	PHONE	() _____
DIVISION:	_____		
BUSINESS ADDRESS:	_____		
CITY/STATE/ZIP:	_____		
B&R COST CODING:	_____		
TYPE OF PURCHASE ANTICIPATED:	_____		
SINGLE PURCHASE DOLLAR LIMIT REQUESTED:	\$ _____	(MAX. \$2,500)	
MONTHLY PURCHASE LIMIT REQUESTED:	\$ _____		
ESTIMATE OF TOTAL YEARLY EXPENDITURE BY THIS INDIVIDUAL PURCHASE CARDHOLDER:	\$ _____		
TRAINING:	_____ HAS BEEN RECEIVED.		_____ (DATE)
	_____ HAS NOT BEEN RECEIVED.		
APPROVING OFFICIAL:	_____ (Signature)		
By signing below, the applicant certifies that they understand that use of the bankcard may only be for approved official government business, that any improper use of the bankcard is their responsibility, and that they may be held financially liable for any improper use of the bankcard.			
APPLICANT:	_____ (Signature)		
SUPERVISOR:	_____ (Signature)		

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Attachment 5
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LIST OF SENSITIVE AND ADMINISTRATIVELY-CONTROLLED PROPERTY

SENSITIVE ITEMS THAT MUST BE TAGGED (Valued at greater than \$250)

BINOCULARS/MONOCULARS/SCOPES

MICROSCOPES

SURVEY INSTRUMENTS

PHOTOGRAPHIC EQUIPMENT

VIDEOCASSETTE RECORDERS

TELEVISION SETS

PORTABLE COMPUTERS

VIDEO CAMERAS

AUDIOVISUAL EQUIPMENT

MULTIMETERS

SENSITIVE ITEMS THAT MUST BE TAGGED (Regardless of value)

FIREARMS

NIGHT VISION DEVICES

PORTABLE GRAM SCALES

*This does not include equipment rack mounted or installed digital multimeters that are part of a system.

NOTE:

Pagers are leased and are tracked by Communications.

Cellular Phones are leased and tracked by Telecommunications as nonsensitive equipment separate from the property system.

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DISTRICT OFFICE
State Mailroom Complex
Las Vegas, Nevada 89158
Phone (702) 486-4050
Fax (702) 486-4052

STATE OF NEVADA



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DISTRICT OFFICE
4600 Kietzre Lane
Building O Suite 263
Reno, Nevada 89502
Phone (702) 686-1252
Fax (702) 686-1303

DEPARTMENT OF TAXATION

Capitol Complex
Carson City, Nevada 89710-0003
Phone: (702) 687-4892 • Fax: (702) 687-5981
In-State Toll Free 800-992-0900

BOE MILLER
Governor

YOLANDA G. GONZALES
Executive Director

April 18, 1994

Ms. Mary Lou Benzel, Contracting Officer
General Services Administration
Federal Supply Service
Washington, DC 20406

Dear Ms. Benzel:

In response to your letter of March 18, 1994, I offer the following.

In Nevada, the purchase of tangible personal property by the United States Government is not subject to Nevada sales tax (NRS 372.325). Purchases made by a Federal employee using the Federal Government's I.M.P.A.C. VISA card are exempt from Nevada sales/use tax.

The Department of Taxation will notify Nevada taxpayers of your I.M.P.A.C. VISA card program in its next quarterly newsletter "Nevada Tax Notes."

Sincerely,

Bonnie Vivant

Bonnie Vivant, Tax Administrator
Revenue Division

BV/bv